STATE BOARD

of

ACCOUNTANCY

STATE *of* FLORIDA

ANNUAL REGISTER

June 30, 1941

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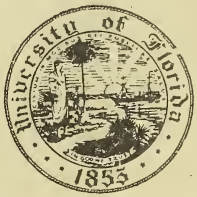

Florida. State board of accountancy.

STATE BOARD

of

ACCOUNTANCY

STATE OF FLORIDA

JOSEPH HARTMAN, C.P.A.
Chairman

403-5 Bisbee Building
Jacksonville

D. A. SMITH, C.P.A.
Secretary

Hildebrandt Building
Jacksonville

LEONARD L. ABESS, C.P.A.
First National Bank Bldg.
Miami

REX MEIGHEN, C.P.A.
Maas Office Building
Tampa

ROBERT PENTLAND, JR., C.P.A.
1407-19 Security Building
Miami

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Members of The

FLORIDA STATE BOARD OF ACCOUNTANCY

Member	*Date of Commission*	*Term*
EDGAR I. MATTHEWS	July 22, 1905	One Year
	Oct. 18, 1906	Three Years
	Apr. 22, 1916	Three Years
	Oct. 31, 1919	Three Years
WALTER MUCKLOW	Aug. 23, 1905	Two Years
	Sept. 3, 1907	Three Years
	Dec. 12, 1911	Three Years
	Nov. 21, 1917	Three Years
G. R. DE SAUSSIUE	Aug. 23, 1905	Three Years
JOHN A. HANSBROUGH	Mar. 11, 1909	Three Years
	Mar. 14, 1914	Three Years
	Nov. 22, 1921	Three Years
FRANCIS M. WILLIAMS	Dec. 7, 1911	Three Years
	Apr. 21, 1915	Three Years
THOMAS G. HUTCHINSON	Dec. 6, 1915	Three Years
H. V. FOY	Sept. 10, 1918	Three Years
	Apr. 21, 1927	Three Years
GEO. H. FORD	Apr. 17, 1919	Three Years
	Dec. 14, 1924	Three Years
	Sept. 15, 1928	Three Years
	Aug. 25, 1931	Three Years
ROBT. PENTLAND, JR.	Nov. 17, 1921	Three Years
	Dec. 15, 1924	Three Years
	Sept. 15, 1928	Three Years
	Aug. 26, 1931	Four Years
	Oct. 5, 1937	Until Aug. 19, 1941
W. J. FORNEY	July 7, 1927	One Year
C. CECIL BRYANT	July 12, 1927	Two Years
	Aug. 21, 1931	One Year
	Aug. 22, 1932	Four Years
GEO. F. McCALL	Oct. 10, 1928	Three Years
CHAS. B. COSTAR	Aug. 17, 1929	Until Oct. 9, 1931
HORRIE P. ANDREWS	Aug. 18, 1931	Two Years
	Sept. 14, 1933	Until Aug. 18, 1937
CHARLES C. POTTER	Aug. 19, 1931	Two Years
WILBUR F. DIVINE	Aug. 19, 1933	Four Years
ROGER W. COLE	Nov. 15, 1934	Until Aug. 25, 1938
LEONARD L. ABESS	Nov. 4, 1935	Until Aug. 26, 1939
	Oct. 7, 1939	Until Aug. 26, 1943
D. A. SMITH	Nov. 12, 1936	Until Aug. 21, 1940
	Sept. 26, 1940	Until Aug. 21, 1944
REX MEIGHEN	Oct. 5, 1937	Until Aug. 19, 1941
JOSEPH HARTMAN	Sept. 13, 1938	Until Aug. 28, 1942

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STATISTICS

JULY 1, 1940, THRU JUNE 30, 1941

	C.P.A.	P.A.
Registrations for 1941	137	124
Reinstatements	3	3
Suspensions for non payment of registration fees	2	2
Deaths	3	3
P.A.'s Awarded C.P.A. Certificates		2

C. P. A. EXAMINATIONS

November, 1940

Candidates	36
Passed extended examination	1
Passed original examination	0

May, 1941

Candidates	39
Passed extended examination	3
Passed original examination	1

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FOREWORD

No person may practice in this State as a Certified Public Accountant or as a Public Accountant unless such person shall be the holder of a certificate, as a Certified Public Accountant or a Public Accountant, issued by the State Board of Accountancy and then in full force and effect under the provisions of the law. All Certified Public Accountants and Public Accountants are required to register annually with the State Board of Accountancy. Failure to register, as required, subjects the holder of the certificate to suspension of the privileges therein contained.

There is no legal distinction between the Certified Public Accountant and the Public Accountant. Both are governed by the same laws and practice under the same rules and regulations and standards of professional conduct and are subject to the same penalties of suspension and revocation of Certificates. The Certified Public Accountant received the Ceritfícate as the result of an examination or by waiver of such examination. The Public Accountant received his Certificate by furnishing satisfactory evidence that he was mantaining an office for the practice of Public Accountancy within the State of Florida in 1927, or was similarly employed at that time.

The Legislature of Florida enacted Chapter 12290, Acts of 1927, regulating the practice of Public Accounting, and allowed the then practicing Accountants to apply for and receive a Certificate of Authority from the State Board of Accountancy to continue to practice as a Public Accountant, but contained the provision that no such Certificate of Authoriy should be issued subsequent to January 1, 1928.

In 1931 the Legislature passed a new and complete Accountancy measure, retaining the regulatory features of the 1927 Act, and specifically recognizing all certificates of Certified Public Accountants and Public Accountants previously issued. This Act, Chapter 15637, Acts off 1931, together with certain amendments and additions embodied in Chapters 17265, 17266 and 17267, Acts of 1935, constitute the statutes under which the profession of Public Accounting is defined and regulated in the State of Florida, and is printed herein.

The alphabetical lists of Certified Public Accountants and Public Accountants presented herein are those authorized to practice their profession during the year 1941. All other certificate holders have been suspended by the Board.

CHAPTER 15637, ACTS 1931

AN ACT Creating the State Board of Accountancy of this State; Providing for the Appointment of the Members of Such Board, Fixing Their Term of Office, Prescribing the Powers of Such Board and Defining its Duties; Providing for the Issuance of Certificates to Practice as Certified Public Accountants to Persons Who Shall Comply with the Terms of this Act; Regulating the Practice of Public Accounting in this State; Defining What Shall Constitute the Practice of Public Accounting; Authorizing the State Board of Accountancy to Prescribe Rules and Regulations and Requiring Such Board to Promulgate Canons of Professional Ethics; Providing for the Revocation and Suspension of Certificates Held by Public Accountants and Certified Public Accountants; Prescribing Penalties for Violating the Provisions of this Act.

Be It Enacted by the Legislature of the State of Florida:

State Board of Accountancy created.

Sectioon 1. Within sixty (60) days after this Act takes effect, the Governor shall appoint five (5) persons, each of whom shall be a resident of the State of Florida and shall hold a certificate as a certified public accountant issued by the State Board of Accountancy of this State, and such persons and their successors in office shall constitute the State Board of Accountancy and shall have and exercise all of the powers and authority vested by law in said State Board of Accountancy.

Term of office of Board members.

One of said persons shall be appointed to serve for four years, one for three years, two for two years, and one for one year; thereafter, all appointments to membership upon said State Board of Accountancy shall be for four years. All persons appointed to membership upon said Board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the Board shall be filled by appointment by the Governor for the unexpired term. No person shall ever be appointed to membership upon such Board unless he shall at the time of such appointment be the holder of a certificate as a certified public accountant issued by the State Board of Accountancy.

Powers and duties of State Board of Accountancy.

Section 2. The State Board of Accountancy is hereby charged with the responsibility for the administration of this Act, and shall have power to design and use a seal, compel the attendance of witness, administer oaths, take testimony and receive proofs con-

cerning all matters within its jurisdiction. It shall formulate rules for its guidance, not inconsistent with the provisions of this Act, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for persons holding certificates under this Act. Every person practicing as a public accountant or as a certified public accountant in this State shall be governed and controlled by the rules and standards adopted by the Board.

Duties of Board.

Section 3. The Board shall annually elect one of its members as Chairman and shall select a secretary, who must be a member of the Board. It shall make an annual written report to the Governor. It shall keep all applications filed, all documents under oath, a record of the proceedings, and shall maintain a registry of the names and addresses of all persons applying for, and of those receiving certfiicates under this Act, any of which or a certified copy thereof, shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence in all of the courts of this State.

Board meetings, quorums, etc.

Section 4. Three members of the Board shall constitute a quorum at any meeting duly called in accordance with the rules to be adopted by the Board. The Board shall hold a meeting at least twice each year, for the purpose of conducting an examination of those who have applied for certificates under this Act. The time for holding such examinations shall be fixed by the rules of the Board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have applications pending for certificates. The Board may meet, for the purpose of holding examinations and conducting other business, at such places in the State of Florida as may be fixed by the Board.

Qualifications to take examination.

Section 5. Any person who is a citizen of the United States and a resident of the State of Florida, over the age of twenty-one (21) years, of good moral character and a graduate of a high school with a four years' course of study, or who has an equivalent education, and who has had not less than three years' experience in the practice of public accounting and who shall otherwise meet the qualifications specified in the rules of said Board, shall be entitled to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this State as a certified public accountant. For the purpose of this

section a resident of Florida is defined as one who has resided in this State for at least twelve (12) months immediately preceding the filing of his application.

Application and fee.

Section 6. All persons desiring to receive a permit to practice as a certified public accountant in this State shall file a written application for leave to take an examination before the Board and such application shall be upon a form to be prescribed by the Board, and shall be signed and sworn to by the applicant. Each applicant shall remit to the Board, at the time of filing such application, the sum of Twenty-five ($25.00) Dollars, which said sum of money shall be retained by, and become the property of, the Board in the event the applicant is permitted to take an examination. If the application to take the examination shall be denied, the said sum of money shall be returned to the applicant. All moneys received and collected by the Board from applicants shall be disposed of in the manner provided by this Act for the disposition of other funds coming into the hands of said Board.

Board to conduct examinations

Section 7. The Board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the Board in rules to be adopted in accordance with this Act. The Board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examinations shall be in "Theory of Accounts", "Practical Accountancy", "Auditing", "Commercial Law as Affecting Accountancy", and such other related subjects as shall be specified by the Board.

Every accountant to bt registered with the Board.

Section 8. Each person holding a certificate as a certified public accountant or a certificate as a public accountant, whether granted under this Act or under any other Act of the Legislature of Florida, shall between the first day of January and the 31st day of March, in each year, beginning with the year 1932, notify the Board in writing of his present place of residence, the name of any accountant or firm of accountants by whom he shall be then employed, or the name of any firm of which he shall then be a member, and at the time of transmitting such information he shall pay to the Board the sum of Ten ($10.00) Dollars as a registration fee. Thereupon, the Board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the State of Florida as a certified public

accountant or as a public accountant, as the case may be. If any person holding a certificate as a certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this Act, then at any time thereafter the said Board may notify such person by registered mail, at his address shown upon the records of the Board, requiring such person to register and pay such fee, within thirty (30) days after the mailing of such notice. If such person shall continue to fail to register and pay the said fee within the said period of thirty (30) days, the Board shall enter an order suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have registered and paid all delinquent registration fees, as herein provided.

Publication of accountants.

Section 9. The Board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the Board be for the best interests of the profession of public accounting in the State of Florida.

Certificate to practice.

Section 10. (As Amended by Chapter 17267, Acts of 1935) Any person who shall receive from the Board under this Act, or who shall have heretofore received from the State Board of Accountancy of this State, a certificate to practice as a certified public accountant, shall be styled and known as a "Certified Public Accountant", and no other person shall assume to use such title or the abbreviation "C. P. A." or any other word, words, letters or figures to indicate that the person using the same is a Certified Public Accountant. Any person who has heretofore received from the State Board of Accountancy of this State a Certificate of authority to practice as a public accountant shall be styled and known as a "Public Accountant", and no other persons, except a Certified Public Accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this State.

That any person holding a proper certificate of authority to practice as a Public Accountant in the State of Florida, and who is in good standing thereunder, and who holds a certificate as a Certified Public Accountant issued by or under the authority of another State or political subdivision of the United States, may use the letters "C. P. A." after his name, provided he shows imme-

diately after such letters that name of the state or political subdivision as aforesaid under whose authority such Certificate was issued.

Penalty.

Any person violating any of the provisions of this Section shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not more than Five Hundred ($500.00) Dollars or imprisonment in the County Jail for not more than six months, or both, in the discretion of the trial court.

Must hold certificate to practice accountancy.

Section 11. It shall be unlawful for any person to engage in the practice of public accounting in this State as a member of a firm unless he shall be the holder of a ceritficate of authority as a public accountant or a certificate as a certified public accountant. No person shall practice public accounting in this State under an assumed name, and no certificate as a certified public accountant shall ever be granted to a corporation. Any preson violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than Five Hundred ($500.00) Dollars or imprisonment in the County Jail for not more than six (6) months, or both, in the discretion of the trial court.

Board may issue temporary certificates.

Section 12. The Board may, in its discretion, adopt rules and regulations providing for the issuance of temporary certificates to persons for the purpose of enabling such persons to fulfill specific engagements or employments, the contracts for which were entered into beyond the limits of the State of Florida. No such temporary certificate shall be valid for more than ninety (90) days after its issuance, and no certificate shall cover more than one engagement, and no such certificate shall be issued to any firm or co-partnership unless all of the members thereof hold certificates as certified public accountants issued under the laws of another State and/or certificates as chartered accountants issued under the laws of a foreign country; and no such temporary certificate shall be issued to an individual unless he holds a certificate as a certified public accountant issued under the laws of another state or country, or a certificate as a chartered accountant issued under the laws of a foreign country. Each person applying for a temporary certificate shall pay to the Board the sum of Ten ($10.00) Dollars, which shall be disposed of as other moneys are required to be disposed of under this Act.

Communications between accountant and client deemed privilege.

Section 13. All communications between certified public accountants and public accountants and the person, firm or corporation for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants and public accountants in their professional capacity concerning the business and affairs of clients shall be deemed privileged communications in all of the courts of this State, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

Penalty for practicing without certificate.

Section 14. No person may practice in this State as a certified public accountant or as a public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the State of Florida, unless such person shall be the holder of a certificate as a certified public accountant or as a public accountant then in full force and effect under the provisions of this Act; any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred ($500.00) Dollars, or by imprisonment in the County Jail for not more than six (6) months, or both, in the discretion of the trial court.

When person deemed engaged in practice of public accounting.

Section 15. A person, either individually or as a member of a firm, or an officer or employee of a corporation, shall be deemed to be engaged in practice of public accounting within the meaning and intent of this Act:

(a) Who holds himself out to the public in any manner as one who is skilled in the knowledge, science and practice of accounting and as qualified to render professional services as an accountant for compensation; or

(b) Who maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices accounting, as distinguished from bookkeeping for more than one employer; or

(c) Who offers to receive clients to perform for compensation, or who does perform upon behalf of clients for compensation, professional services that involve or require an audit or verification of financial transactions and accounting records; or

(d) Who prepares, signs or certifies for clients reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for credit purposes or are to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or

(e) Who in general, or as an incident to such work, renders professional assistance to clients for compensation in any or all matters relating to accounting procedure and the recording, presentation and certification of financial facts; or

(f) Who prepares for another and/or signs any statement, schedule, audit, balance sheet, or other document or paper reflecting, or purporting to reflect, the results of an audit or examination of the financial records or books of account of such person or corporation, which is used, or intended to be used, for the purpose of obtaining or soliciting any loan or credit.

Unlawful for certificate holder to act as agent for non-resident accountant.

Section 16. It shall be unlawful for any person holding a certificate as a certified public accountant or a certificate of authority as a public accountant to act as the representative, agent or manager, in the State of Florida, in connection with the practice of public accounting, of any person not authorized under the provisions of this Act to practice public accounting in this State, or of any firm or association of persons, unless each member of such firm or association of persons shall be authorized to practice public accounting in this State under the provisions of this Act; provided, that any certified public accountant or firm of certified public accountants residing beyond the limits of the State of Florida, who is or are now represented in the State of Florida by a representative, agent or manager, shall be permitted to continue to be represented in this State by such representative, agent or maneger, but no new or successor representative, agent or manager in the State of Florida shall be appointed, employed or selected for such certified public accountant or firm of certified public accountants without the approval in writing of the Board first being had and obtained.

Firm name, all members must be C.P.A.'s

Section 17. Any firm, every member of which is a certified public accountant, after registering the firm name with the Board, may use the designation "Certified Public Accountants" in connection with the firm name. Any firm, every member and resident manager of which is either a certified public accountant or a public

accountant, after registering the firm name with the Board, may use the designation "Public Accountants" in connection wtih the firm name.

Section 18. Any person.

Penalties for violation of provisions of this Act.

(a) Who shall use any other term than Certified Public Accountant, or the abbreviation C. P. A. to indicate that he is a public accountant with a specially granted title; or

(b) Who shall announce by printed or written statement that he holds any membership in any society, association or organization of professional public accountants, unless such society, association or organization has been officially recognized by the Board; or

(c) Who shall, when practicing as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Certified Public Accountants," unless all members of the firm are holders of valid and unrevoked certificates as certified public accountants issued by the State Board of Accountancy of this State; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the State Board of Accountancy of this State, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a State or States, other than Florida, may hold out to the public that such individual is, and/or that such individuals are, so qualified; or

(d) Who shall attempt to practice public accounting under an assumed name, or in the name of a corporation; or

(e) Who shall, as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Public Accountants", unless all members of the firm are holders of certificates of authority to practice as public accountants and/or certificates as certified public accountants within the meaning of this Act; provided that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the State Board of Accountancy of this State, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a State or States, other than Florida, may hold out to the public that such individual is and/or that such individuals are, so qualified; or

(f) Who shall as an officer of a corporation permit it to practice public accounting; or

(g) Who holds himself out to the public as a certified public accountant, or who assumes to practice as a certified public accountant, unless he has received and holds a certificate as such from the State Board of Accountancy; or

(h) Who holds himself out to the public as a public accountant or who assumes to practice as a public accountant unless he has received and holds a certificate of authority from the State Board of Accountancy; or

(i) Who shall practice, or hold himself out as qualified to practice, as a certified public accountant or as a public accountant after his certificate has been revoked, or during the time that his certificate is suspended; or

(j) Who shall practice, as an individual or as a member of a firm, or who shall permit a firm of which he is a member to practice, as a certified public accountant or as a public accountant, unless a registration card has been duly secured for the current year in accordance with the provisions of this Act; or

(k) Who shall sell, buy, give, or obtain alleged certificate as a certified public accountant or certificate of authority or a registration card in any other manner than as provided for by this Act; or

(l) Who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by this Board, or under cover of a certificate obtained illegally or fraudulently; or

(m) Who shall knowingly certify to any false or fraudulent report, certificate, exhibit, schedule or statement; or

(n) Who shall attempt by any subterfuge to evade the provisions of this act while practicing public accounting; or

(o) Who shall, as an individual or as a member of a firm or as an officer of a corporation, permit to be announced by printed or written statement, or shall represent verbally, that any report, certificate, exhibit, schedule or statement has been prepared by a certified public accountant or by a public accountant when the person who prepared the same was not such certified public accountant or public accountant, except when such person is the employee of a certified public accountant or publi accountant, or

a firm of certified public accountants or public accountants, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred ($500.00) Dollars for each offense or imprisonment in the County Jail for a period not exceeding six (6) months, or by both such fine and imprisonment, in the discretion of the trial court.

Records, etc., to remain property of accountant.

Section 19. All statements, records, schedules and memoranda made by a certified public accountant or a public accountant, or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

Letterheads, etc., as evidence against accountant in prosecution.

Section 20. The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a person's name as a practitioner of public accounting shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this Act, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

Grant of certificates to certificate holders of other states.

Section 21. The Board may, in its discretion, issue a certificate as a certified public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by, or under the authority of, another State or political subdivision of the United States, or who holds a valid and unrevoked certificate as a chartered accountant issued by, or under the authority of, a foreign country; provided the applicant has complied with the provisions of this Act and the rules of the Board and (a) the original certificate was secured as the result of an examination which in the judgment of the Board was the equivalent of the standard established by it; or (b) the holder has been maintaining an office for the practice of public accounting under the authority of such certificate for a period of five (5) years; provided that the State or country issuing the original

certificate grants similar privileges to persons holding certificates as certified public accountants issued under the laws of this State.

Causes for revocation of certificates to practice.

Section 22. Any certificate to practice as a certified public accountant or as a public accountant may be revoked and cancelled or suspended for a definite period, not to exceed two years, when it shall appear to the Board:

(a) That such person has been guilty of an act described in Section 18 of this Act; or,

(b) That such person has been convicted of a felony; or,

(c) That the said certificate was obtained by fraud or deceit; or,

(d) That such person has been guilty of any fraudulent, wrongful or unlawful act while holding such certificate; or

(e) That such person was guilty of a fraudulent, wrongful or unlawful act prior to the issuance of the certificate and of which the Board did not have knowledge at the time of the issuance of the certificate; or

(f) That any reason exists which would have justified the refusal of the certificate in the first instance; or

(g) Because of the commission by the holder of a certificate of any act which renders him unfit to associate with the fair and honorable members of the accounting profession; or

(h) That such person is a habitual drunkard.

Revocation not to exceed two years.

A certificate may be revoked or suspended only by the unanimous vote of all members of the Board for a period not to exceed two years for the violation by the holder thereof of any of the rules or canons or professional ethics promulgated by the Board.

Board must have hearing before revoking Certificate.

No certificate shall be revoked, or the operation thereof suspended, until after the Board shall have had a hearing, at which the person holding such certificate shall be entitled to be present and to be represented by counsel. The Board shall prescribe rules and regulations for receiving complaints against any person holding a certificate issued under this Act and for the filing of charges against any such person by the Board itself. When any such complaints or charges shall be filed, a copy thereof shall be mailed, under the direction of the Board, by registered mail, to the person against whom such complaint or charge is made, at the address of such person as shown upon the records of the

Board; and with such copy of the charge or complaint there shall be transmitted a notice that a hearing thereon will be had before the Board at a time and place to be specified, not less than thirty (30) days after the mailing of such notice. The burden of proof of such charges shall rest upon the persons who shall have preferred the same, or upon the Board, as the case may be. At the time fixed for such hearing, or at any adjournment which may be granted by the Board, the matter shall proceed to hearing. The Board, in its discretion, may be represented by counsel employed by the Board. If the complaint or charge shall be sustained, the Board may enter an order revoking or suspending the certificate, as provided by this Act, or may censure the holder of the certificate. If the complaint or charge be not sustained, an order shall be entered by the Board exonerating the holder of the certificate.

Salaries and expenses of Board.

Section 23. (As Amended by Chapter 17267, Acts of 1935.) All moneys collected by the Board from fees prescribed or authorized to be charged by this Act, shall be received and accounted for by the Board or by the Secretary of the Board, under its direction. Such moneys shall be used to defray administration expenses, which shall include the per diem and actual traveling expenses of members of the Board and the Secretary attending official meetings; the salary of the Secretary and incidental expenses of administration; the cost of taking testimony and procuring the attendance of witnesses before the Board or its committees; office help and clerical help for the Chairman of the Board; costs of all legal procedure taken under the provisions of this Act for the enforcement thereof. Each member of said Board shall be paid per diem, not to exceed Ten Dollars per day for time actually expended in pursuance of duties imposed by this Act, provided that no such expenses incurred under this Act shall be a charge on the funds of the State of Florida, and payment thereof shall be limited to funds in possession of said Board at the time of payment. All bills shall be audited and approved by the Board or by a committee of the Board appointed for that purpose. Should the receipts from such fees exceed the expenses aforesaid, the balance or surplus shall be piad into the State Treasury. The Board shall have the right to retain and hold at all times a surplus in money sufficient, in the judgment of the Board, to meet all needs of the Board. In no event shall any expense incurred by the Board be a charge upon the funds of the State. The Board shall obtain proper and approved collateral

security for all bank deposits, and shall designate a depository for its funds.

Money on hand to be turned over to new Board.

Sectioon 24. All monies, records and documents now in the hands of the State Board of Accountancy or any member or officer thereof belonging to said Board shall be, upon the appointment of the Board required to be appointed by this Act, turned over to such new Board, and shall become the property thereof, and such moneys shall be disposed of in the manner provided by this Act with respect to fees which shall hereafter come into the possession of the State Board of Accountancy.

Present certificates not invalidated.

Section 25. The provisions of this Act shall not be construed to invalidate any certificate heretofore granted, or registration made, under Chapter 12290, Laws of Florida, Acts of 1927 or any other law of Florida heretofor eexisting.

Definition of terms used in this Act.

Section 26. Wherever the term "Board" is used in this Act, ti shall be deemed and construed to mean the State Board of Accountancy created under this Act, unless otherwise specified.

Wherever the term "Certified Public Accountant" is used in this Act, it shall be deemed and construed to mean a person holding a certificate to practice as a certified public accountant issued under this Act or any law of the State of Florida heretofore in force and effect.

Wherever the term "Public Accountant" is used in this Act, it shall be deemed and construed to mean a person holding a certificate of authority to practice as a public accountant issued under the provisions of any law of the State of Florida.

Wherever in this Act words importing the masculine gender shall be used, the same shall be applied too, and shall include the feminine gender.

War veterans to be issued certificates without examination if in practice for 5 years.

Section 27. Any honorably discharged war veteran who is a citizen of the State of Florida and who incurred a disability during military service shall be issued a certificate authorizing him to practice as a Certified Public Accountant, providing such War Veteran has been actively engaged in the profession of Accounting in his own name, under a trade name or in the office of a certified Public Accountant or in a combination of these three connections

with the profession for a total of five years prior to the passage of this Act and has registered each year since 1927, and, provided such War Veteran make application to the State Board of Accountancy for such Certificate within six months subsequent to the passage of this Act.

Certificates to disabled war veterans

Section 28. (Repealed by Chapter 17266, Acts of 1935.) Any disabled War Veteran who was disabled during the period of 1927 and who could not register at that time to practice as a public accountant as required before December 31, 1927, owing to his disability and absence from the State or otherwise and who has now regained his health and is desirous of engaging in public practice is hereby permitted to register as a Public Accountant.

Examinations of graduates from Florida Universities

Section 29. A person who has completed a four year's course in Accountancy at either of the two Florida Universities then after one year's work with a registered accountant's office they will be entitled to take said examination to become a Certified Public Accountant.

Board authorized to accept certain applications.

Section 30. (Repealed by Chapter 17266, Acts of 1935.) The Board is hereby authorized to accept applications from persons who had the experience required by Section 3922 of the Acts of 1927 but who failed to apply within the time limit set by such Section, and to extend to any such persons whatever benefits they should have received had applications been properly made, provided such applicants be of good moral character.

Section 31. All laws or parts of laws in conflict with this Act are hereby repealed.

Section 32. If any section, clause, paragraph or provision of this Act shall be held to be unconstitutional or otherwise void or inoperative it shall not affect that remainder of this Act.

Section 33. This Act shall take effect and be in force from and after its passage and approval by the Goovernor, or upon becoming a law without such approval.

Approved June 25, 1931.

CHAPTER 17265, ACTS 1935

AN ACT to Authorize the State Board of Accountancy to Prosecute in the Name of the State of Florida, on its Own Relation and by its Own Counsel Suits in the Nature of Injunction or Mandamus Proceedings as the Case May be by Restraining any Person From Disobeying or Commanding any Person to Obey any Law, Order, Rule or Regulation Promulgated by Said Board Relating to the Practice of Accountancy in the State of Florida Under the Provisions of Chapter 15637, Laws of Florida, 1931, and to Provide the Procedure to be Followed in Such Cases and for Appeals From Such Proceedings, and Authorizing Process for the Enforcement of any Judgment Entered Therein.

Be It Enacetd by the Legislature of the State of Florida:

Procedure for Punishment for the Violation of Accounting Act.

Section 1. Whenever it shall appear to the State Board of Accountancy that any person, partnership or corporation is violating or about to violate the terms and provisions of Chapter 15637, Laws of Florida, 1931, said Board shall have authority to file a Bill in Equity, in its own name, or proceedings in mandamus in the name of the State of Florida, on its own relations, and by its counsel, alleging the facts, and praying for an injuction or writ of mandamus as the case may be against such person, partnership, or corporation, and its members, officers, or directors restraining them from further violating or commanding them to obey such law. Upon proper application and showing that the defendant has not registered as required by the terms and provisions of said Chapter 15637, Laws of Florida, 1931, or that the defendant is not in good standing under any certificate that may have been theretofore issued, or is violating any of the provisions of said Chapter 15637, Laws of Florida, 1931, or that a certificate to practice accountancy as a Public Accountant or Certified Public Accountant has been denied said defendant, suspended or revoked, or that the law has been or is about to be, or is being violated or disobeyed, which showing may be made by affidavit, the Judge of the Court wherein the bill shall be filed shall issue a restraining order or alternative writ of mandamus, and upon the final hearing shall grant and issue an injunction including a mandatory injunction, or preemptory writ of mandamus, as prayed upon finding the truth and sufficiency of the bill or petition as the case may be. The Court shall have power to enforce said injunction or writ of mandamus by punishment for contempt, and by such

other writs and process, mesne or final, as are permitted to Circuit Courts and shall make such other orders or decrees as its discretion and the rules shall require. Such injunction or writ may be limited in time, perpetual or conditional, as may be necessary and proper to the enforcement of said Chapter 15637, Laws of Florida, 1931. The Laws of the State now in force, and the rules of the Supreme Court regulating appeals in similar cases shall apply to appeals in cases brought under this Act.

Section 2. That all laws or parts of laws in conflict herewith are hereby repealed.

Section 3. This Chapter shall be in force from and after its passage and approval by the Governor, or upon its becoming a law without such approval.

Approved June 7, 1935.

Filed in office Secretary of State June 7, 1935.

RULES RELATING TO THE HOLDING OF EXAMINATIONS AND ISSUANCE OF CERTIFICATES, ETC.

I. All former rules are hereby revoked.

II. These rules may be amended at any time by the vote of any three members of the Board.

III. The Board shall hold in May and November of each year a written examination of applicants for the certificate of Certified Public Accountant. At these examinations, the examination questions of the American Institute of Accountants shall be used. The rules governing the examinations of the American Institute of Accountants shall also be used by this Board at such examinations.

IV. Applicants for permission to sit in the regular semi-annual examinations of the Board in May and November each year shall be filed with the Board not less than sixty days before said examinations take place.

V. Applications for permission to sit in the regular semi-annual examinations of the Board, applications for license to temporarily practice public accounting in the State of Florida, and applications for certificates to be issued under Section 21 of the Law creating this Board shall be made in writing and shall be approved by a quorum of the members of the Board.

VI. Any person who is an applicant for a certificate to practice as a Certified Public Accountant and who sits in a regular examination held by the Board and who passes in two subjects, may sit in any one or all of the next three consecutive examinations. The fee for each extended examination shall be $10.00.

VII. No certificate as Certified Public Accountant shall be issued to any person under the provisions of Section 21 unless the person applying for such certificate shall, at the time of making application for such certificate reside in the State of Florida.

VIII. The acceptance by this Board, subsequent to June 25th, 1931, of an application to sit in any one of its regular semi-annual examinations shall cover the next three regular semi-annual examinations of the Board, but the Board reserves the right to cancel any such acceptance by issuing notice thereof in writing, or by telegraph, or by telephone not less than twenty-four hours prior to the beginning of any one of the three said examinations.

IX. Any certificate to practice as a Certified Public Accountant or Public Accountant issued by this Board shall b esigned by the chairman and by the Secretary and by at least one other member of the Board, and shall be executed under the Seal of the Board. Annual registration cards of certified public accountants and public accountants as provided in Section 8 of the Act of Legislature creating this Board and temporary licenses to practice as a public accountant as provided for in Section 12 of said Act, shall be signed by the Chairman and Secretary of this Board, only, and shall have imprinted thereon a likeness of the Seal of this Board.

X. Applications for reciprocal certificates to be issued under Section 21 of the law, must be accompanied by a fee of $25.00 to cover cost of certificate, postage, etc.

XI. Where proper evidence is furnished that certificates issued under this Act or other prior acts of the State of Florida have been lost, destroyed or mutilated, duplicates will be issued upon paying to the State Board of Accountancy a fee of $5.00 to cover cost of certificate, postage, etc.

A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING UNETHICAL PRACTICES FOR PERSONS HOLDING CERTIFICATES UNDER CHAPTER 15637 COMPILED LAWS OF 1931

1. All former rules are hereby revoked.

2. These rules may be amended at any time by the vote of any three members of the Board.

3. The preparation and/or certification by any Certified Public Accountant or Public Accountant of any exhibit, statement, schedule or other form of accountancy work, containing an essential misstatement of fact, or omission therefrom of such fact as would amount to an essential misstatement, or a failure to put a client, prospective investor or creditors on notice in respect to an essential or material fact not specifically shown in the balance sheet itself, is ipso facto conduct under the provisions of Section 22 of the above named Act, upon proper presentation of proof that such misstatement was either wilful or the result of such gross negligence as to be inexcusable.

4. The acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountants, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to others as an incident of service to clients, is wrongful conduct under the provisions of Section 22 of the above named Act.

5. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant practicing under the provisions of the above named Act, is wrongful conduct under the provisions of Section 22 of the above named Act.

6. No Certified Public Accountant or Public Accountant, shall certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or an associate or member of his staff and any Certified Public Accountant or Public Accountant so doing is guilty of wrongful conduct under the provisions of Section 22 of the above named Act.

7. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any

court, commission, committee, or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of being charged with having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of wrongful conduct under Section 22 of the above-described Act.

7-a. Proof of conviction of any crime or offense against the public involving moral turpitude shall constitute prima facie proof of wrongful conduct as provided by Section 22, paragraph "(e)" of the Accountancy Act of 1931, Chapter 15637, Acts of 1931.

8. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political subdivision thereof, is deemed guilty of wrongful conduct under Section 22 of the above named Act.

9. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named Acts, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he had agreed to perform, is deemed guilty of wrongful conduct under the provisions of Section 22d of the above Act. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement of such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Accountant or

Public Accountant is deemed guilty of wrongful conduct under the provisions of Section 22 of the above named Act. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of wrongful conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of wrongful conduct as specified in this rule.

10. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 21 of the Revised General Statutes of Florida relating to the Holding of Examinations and Issuance of Certificates, etc., shall be taken and held as prima facie evidence of wrongful conduct under the provisions of Section 22 of the above Act.

11. That any Certified Public Accountant or Public Accountant is subject to suspension who hires anyone or has anyone in his employ who has been disbarred by the State Board of Accountancy or has had his Certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony.

RULES ADOPTED BY THE STATE BOARD OF ACCOUNTANCY

In Accordance With the Provisions of Chapter 15637, Laws of 1931, And Particularly With Reference to the Enforcement of Sections 11, 16, and 17, of said Act.

I. Any Certified Public Accountant, or Public Accountant, using the term, "and Company," to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm.

II. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

III. Out-of-State Accountants and/or firms of Accountants practicing in the State of Florida, in accordance with the provisions of Section 16 of this Act, shall show on their business stationery the name and address of his or their representative, agent or manager in the State of Florida.

IV. The business stationery of firms practicing public accountancy in Florida under Section 17 of this Act, shall show thereon the names of all members of the firm.

V. The use of any name prohibited by the provisions of this Act by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this Act, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this Act, until such individual or firm shall comply with the provisions of this Act, and these rules.

VI. All firm names shall be registered with the State Board of Accountancy, in accordance wtih the provisions of Section 17, of this Act.

VII. The use of any term other than Certified Public Accountant and Public Accountant as allowed by the law in connection with the practitioner's name to indicate any added distinction is prohibited. Typical terms prohibited under this rule are the following: "Registered Accountant," "Licensed Accountant," "Certificate No.____," and/or "State Certificate ____."

VIII. The violation of any of the foregoing rules, where not otherwise provided for in these rules or in this Act, by any individual or firm, or members thereof, shall be deemed sufficient to authorize the State Board of Accountancy to suspend the right of such individual, firm, or members thereof, to practice accountancy in the State of Florida for a period of time not to exceed that provided for in Section 22 of this Act.

Alphabetical List of

CERTIFIED PUBLIC ACCOUNTANTS

Authorized to Practice

Their Profession in the State of Florida

For the Year 1941

C. P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
175	1485	Abess, Leonard L. A. I. A. - F. I. A.	Abess, Costar, & Roberts First National Bank Building Miami, Florida
54	1533	Arner, W. W. A. I. A. - F. I. A.	Ring, Mahoney & Arner 1505-10 DuPont Bldg. Miami, Florida
91	1602	Asher, J. B. F. I. A.	O. B. & T. Building Orlando, Florida
116	1540	Baker, Lester H. F. I. A.	1121 First Street Fort Myers, Florida
184	1493	Baker, L. Warren	1104 Continental Bldg. Dallas, Texas
189	1553	Ballou, Charles A., Jr. A. I. A.	444 17th Street Denver, Colo.
191	1476	Beights, David Miers A. I. A. - F. I. A.	203 Science Hall University of Florida Gainesville, Florida
74	1488	Bigham, Jay E. A. I. A. - F. I. A.	906 Citizens Bank Building Tampa, Florida
226	1610	Blake, A. H.	P. O. Box 1031 Miami, Florida
218	1521	Black, Harry Eugene F. I. A.	1204 Citizens Bank Building Tampa, Florida
194	1513	Blumin, Harry F. I. A.	1456 Washington Avenue Miami Beach, Florida
40	1565	Bogue, Russell S. A. I. A. - F. I. A.	1204 Citizens Bank Building Tampa, Florida
212	1590	Bower, Harry W. F. I. A.	Potter Loucks, and Bower 417 First National Bank Bldg. Orlando, Florida
163	1514	Brown, C. G.	P. O. Box 1215 Tampa, Florida
31	1571	Bryant, C. Cecil A. I. A. - F. I. A.	109 E. Broadway Ocala, Florida
185	1482	Burke, J. W. A. I. A. - F. I. A.	Milligan & Burke 1312 Barnett Nat'l Bank Bldg. Jacksonville, Florida
147	1506	Carter, Arthur H. A. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
59	1580	Cochrane, John P. A. I. A.	Florida Theater Building 120 Clematis St. West Palm Beach, Florida
168	1594	Cole, Roger W. A. I. A. - F. I. A.	P. O. Box 262 Lakeland, Florida
34	1603	Colley, Frank Brooks	545 W. Park Avenue Tallahassee, Florida

A. I. A. — AMERICAN INSTITUTE OF ACCOUNTANTS

F. I. A. — FLORIDA INSTITUTE OF ACCOUNTANTS

Alphabetical List of Certified Public Accountants of Florida — (Continued)

C. P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
92	1560	Collins, Alfred E. F. I. A.	905-908 Citizens Bank Bldg. 706 Franklin St. Tampa, Florida
227	1612	Collins, Robert L.	University of Florida Gaintsville, Florida
75	1486	Costar, Charles Baker F. I. A.	Abess, Costar & Roberts First National Bank Building Miami, Florida
202	1536	Cowles, Frank L. F. I. A.	Pentland & Cowles 506 Citizens Bank Building Tampa, Florida
152	1600	Curtis, Omer G.	101 Marietta Street Atlanta, Georgia
179	1568	Davis, L. V. F. I. A.	Bagdad, Florida
76	1494	Dickinson, Gordon M. A. I. A. - F. I. A.	116½ E. Indiana Avenue DeLand, Florida
142	1547	Divine, Wilbur F. A. I. A. - F. I. A.	711-13 Guaranty Building West Palm Beach, Florida
203	1518	Dunn-Rankin, Frederic	1507 Congress Bldg. Miami, Florida
77	1562	Edwards, Clifford A. F. I. A.	Edwards & Roehsner 304 First Nat'l Bank Bldg. Tampa, Florida
148	1575	Eppersoon, Clyde A. A. I. A.	Clyde A. Epperson Audit Co. 843 Ingraham Building Miami, Florida
228	1609	Fink, Malvern B.	3670 Herschell Street Jacksonville, Florida
38	1577	Fisher, P. W. A. I. A. - F. I. A.	Hall & Fisher 1412 Barnett Building Jacksonville, Florida
219	1523	Fly, John Wesley F. I. A.	University of Florida Gainesville, Florida
9	1604	Ford, George H. A. I. A. - F. I. A.	Ford & Colley 218 W. Church Street Jacksonville, Florida
14	1592	Foy, Hubert V. A. I. A. - F. I. A.	First National Bank Building Tampa, Florida
153	1567	Frost, H. J. G.	A. Gilbert Lester and Co. 502 Coker Bldg. Winter Haven, Florida
55	1549	Furman, M. G. A. I. A. - F. I. A.	1051-53 Seybold Building Miami, Florida
150	1538	Gamer, Fred G. A. I. A. - F. I. A.	407 Security Building Miami, Florida
36	1500	Gluick, Lewis A. I. A.	2226 Ave. N. Galveston, Texas
210	1555	Goetz, Harry J.	1456 Washington, Ave. Miami, Florida
78	1515	Goldstein, Harry A. I. A. - F. I. A.	1601-3 Congress Building Miami, Florida
63	1489	Goodrich, C. H. A. I. A. - F. I. A.	Lawrence Scudder & Co. 401 Rogers Building Jacksonville, Florida
79	1582	Graham, Harry B. A. I. A. - F. I. A.	804 Seybold Building Miami, Florida

Alphabetical List of Certified Public Accountants of Florida — (Continued)

C. P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
2	1480	Hansbrough, J. A. A. I. A. - F. I. A.	Hansbrough & Montenegro 810-13 Wallace S. Bldg. Tampa, Florida
16	1474	Harris, Roy R.	P. O. Box 1818 Hollywoood, Florida
94	1530	Hartman, Joseph F. I. A.	403-405 Bisbee Building Jacksonville, Florida
140	1563	Harvey, Pierce J. F. I. A.	Wilkins & Harvey 513 Maas Office Building Tampa, Florida
155	1507	Hay, S. George	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
66	1504	Highgate, D. A.	P. O. Box 997 Orlando, Florida
145	1508	Hill, Gordon M. A. I. A. - F. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bdlg. Jacksonville, Florida
143	1573	Himes, I. I.	Himes & Himes 413-15 Harvey Building West Palm Beach, Florida
144	1572	Himes, Whitney B. F. I. A.	Himes & Himes 413-15 Harvey Building West Palm Beach, Florida
187	1509	Hoffman, Leslie J. A. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
208	1495	Hogle, Francis M., Jr. F. I. A.	116½ W. Indiana Ave. DeLand, Florida
109	1512	Holley, James D. A. F. I. A.	904 Tampa Theater Building Tampa, Florida
137	1541	James, Benjamin E. A. I. A. - F. I. A.	Rogers Building Jacksonville, Florida
24	1606	Jordan, Josiah M.	Peninsular Life Building Jacksonville, Florida
113	1599	Karshner, Roy A. I. A.	Roy Karshner & Company 208 Palmer Building Atlanta, Georgia
104	1535	Keen, William C. F. I. A.	908 Comeau Building West Palm Beach, Florida
118	1585	Keller, James I., Jr. A. I. A. - F. I. A.	Pentland, Purvis, Keller & Milton Security Building Miami, Florida
67	1605	Kluttz, Oren E.	Jacksonville, Florida
198	1554	LaSalle, Athos L. F. I. A.	620 Security Bldg. Miami, Florida
83	1556	LeBaron, Ernest T. F. I. A.	509 Clark Building Jacksonville, Florida
229	1608	Lefcourt, Sidney	1216 DuPont Bldg. Miami, Florida
126	1566	Lester A. Gilbert F. I. A.	A. Gilbert Lester & Co. 502 Coker Building Winter Haven, Florida
165	1557	Lindfors, Charles H. A. I. A. - F. I. A.	119 S. E. 1st Bldg. Ft. Lauderdale, Florida
217	1579	Lipshetz, Burton N. F. I. A.	410½ Franklin Street Tampa, Florida

Alphabetical List of Certified Public Accountants of Florida — (Continued)

C. P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
213	1589	Loucks, John E. F. I. A.	Potter, Loucks & Bower 417 First National Bank Bldg. Orlando, Florida
221	1534	MacTye, William H. F. I. A.	Sherman & MacTye 1405 First Trust Bldg. Miami, Florida
182	1532	Mahony, John A. I. A. - F. I. A.	Ring, Mahoney & Arner 1505-10 DuPont Bldg. Miami, Florida
85	1491	Mare, John B. F. I. A.	369 Brent Bldg. Pensacola, Florida
68	1490	Mason, D. J. F. I. A.	709 O. B. & T. Building Orlando, Florida
201	1492	McArthur, Donald W., Jr.	P. O. Box 727 Fernandina, Florida
56	1478	Meighen, Rex A. I. A. - F. I. A.	Sweeny & Meighen 507 Maas Office Building Tampa, Florida
84	1483	Milligan, C. K. A. I. A. - F. I. A.	Milligan & Burke 1312 Barnett Nat'l Bank Bldg. Jacksonville, Florida
151	1584	Milton, W. F. A. I. A. - F. I. A.	Pentland, Purvis, Keller & Milton 1407-19 Security Building Miami, Florida
106	1481	Montenegro, Manuel A. A. I. A. - F. I. A.	Hansbrough & Montenegro 810-13 Wallace S. Bldg. Tampa, Florida
132	1505	Moore, Basil C. A. I. A. - F. I. A.	Pentland, Gray & Moore Atlantic Bldg. Sanford, Florida
214	1593	Morris, C. C.	316 Federal Bldg. Miami, Florida
1	1497	Mucklow, Walter A. I. A. - F. I. A.	Mucklow & Oates 1401 Postal Bldg. Miami, Florida
22	1498	Oates, Lewis A. F. I. A.	Mucklow & Oates 1401 Postal Bldg. Miami, Florida
R-207	1526	Olshen, J. W. A. I. A.	American Bank Building Miami, Florida
196	1525	Oosterhoudt, O. J. F. I. A.	323 Barnett Nat'l Bank Bldg. Jacksonville, Florida
96	1537	Parke, Ernest L.	Colonnade Bldg. Coral Gables, Florida
R-205	1484	Pearl, Max L. F. I. A.	311 Lincoln Road Miami Beach, Florida
18	1586	Pentland, Robert, Jr. F. I. A.	Pentland, Purvis, Keller & Milton Security Bldg. Miami, Florida
129	1543	Phillips, Joseph E. F. I. A.	P. O. Box 657 Fort Lauderdale, Florida
20	1588	Potter, Charles C. A. I. A. - F. I. A.	Potter, Loucks & Bower 417 First Nat'l Bank Bldg. Orlando, Florida
125	1583	Purvis, Hugh F. A. I. A. - F. I. A.	Pentland, Purvis, Keller & Milton 1407-19 Security Building Miami, Florida
193	1552	Purvis, R. L. F. I. A.	Johnson Bldg. Gainesville, Florida
52	1502	Putnam, Worcester A. I. A. - F. I. A.	660 34th Avenue, S. St. Petersburg, Florida

Alphabetical List of Certified Public Accountants of Florida — (Continued)

C. P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
114	1551	Quinn, Jim A. I. A. - F. I. A.	601-3-5 First Nat'l Bank Bldg. Tampa, Florida
112	1511	Rabe, A. A.	512 Florida Nat'l Bank Bldg. St. Petersburg, Florida
70	1576	Ramsey, Geo. J. F. I. A.	804 Seybold Building Miami, Florida
R-222	1558	Reamy, Robert L. A. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
51	1499	Richey, Miss Mary Luella F. I. A.	Florida State College for Women Tallahassee, Florida
181	1531	Ring, R. Warner A. I. A. - F. I. A.	Ring, Mahoney & Arner 1505-10 Alfred I. DuPont Bldg. Miami, Florida
195	1487	Roberts, Charles S. F. I. A.	Abess, Coster & Roberts First National Bank Bldg. Miami, Florida
108	1559	Robertson, J. L. F. I. A.	Pentland & Robertson 1 Sears Building Daytona Beach, Florida
49	1561	Roehsner, George H. A. I. A.	Edwards & Roehsner 304-6 First Nat'l Bank Bldg. Tampa, Florida
160	1578	Rohrer, L. E. F. I. A.	Jacksonville, Florida
28	1503	Roullier, R. F. I. A.	305 Masonic Temple Bldg. Jacksoonville, Florida
119	1516	St. John, Newton D. A. I. A.	119 West 40th Street New York, N. Y.
102	1496	Schuyler, F. D.	DuPont Building Miami, Florida
26	1591	Schuyler, W. L.	Schuyler & Roberts 614 Ingraham Bldg. Miami, Florida
R-206	1517	Schwartz, David M.	c-o Royal American Shows Tampa, Florida
224	1601	Schwartz, George	1205 Congress Bldg. Miami, Florida
87	1528	Selden, Charles B. F. I. A.	736 Seybold Building Miami, Florida
139	1524	Senseney, Charles G.	Social Security Board, Washington, D. C.
107	1522	Sheldon, E. R. A. I. A. - F. I. A.	416 First Nat'l Bank Bldg. St. Petersburg, Florida
98	1544	Shepard, Lee C. F. I. A.	506 First Federal Bldg. St. Petersburg, Florida
211	1520	Sigal, Myer O. F. I. A.	15 Dolive Bldg. Orlando, Florida
223	1613	Smethurst, B. M.	901 Fla. Nat'l Bank Bldg. Miami, Florida
188	1587	Smith, D. A. A. I. A. - F. I. A.	305 Hildebrandt Bldg. Jacksonville, Florida
169	1477	Smoak, Paul R. A. I. A. - F. I. A.	505 Graham Building Jacksonville, Florida

Alphabetical List of Certified Public Accountants of Florida — (Continued)

C. P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
72	1529	Stratton, Chas. E.	703 Graham Building Jacksonville, Florida
R-9	1501	Strong, Jesse P.	Central Bank For Cooperatives Washington, D. C.
128	1546	Stuart, C. H.	Stovall's Professional Bldg. Tampa, Florida
166	1479	Sweeny, J. A. A. I. A. - F. I. A.	Sweeny & Meighen 507 Maas Office Building 205 Zack Street Tampa, Florida
131	1548	Tait, Edward B. A. I. A. - F. I. A.	8015 N. E. Second Avenue Miami, Florida
192	1510	Tilton, Frederic A. A. I. A. - F. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
154	1570	Turnburke, H. M. A. I. A. - F. I. A.	Manson Arcade Clearwater, Florida
89	1597	Turner, William Huger	P. O. Box 1304 Miami, Florida
138	1475	Valdes, James F. A. I. A. - F. I. A.	512 12th Street Bradenton, Florida
61	1545	Van D'Elden, Frank F. I. A.	402-3 Langford Bldg. Miami, Florida
149	1527	Varnedoe, Ira J. A. I. A. - F. I. A.	Markham & Varnedoe 403 Rogers Building Jacksonville, Florida
186	1542	Vroon, Julius M. F. I. A.	1885 S. W. 18th St. Miami, Florida
43	1569	Walton, William O. F. I. A.	830 Seybold Building Miami, Florida
174	1595	Warmack, William J. F. I. A.	5025 42nd Street, N. W. Washington, D. C.
162	1574	Weathers, John C.	P. O. Box 1708 Miami, Florida
209	1598	Wasserman, Sydney	41 N. E. 1st Ave. Miami, Florida
R-5	1596	Weber, Otto F. F. I. A.	1216 Alfred I. DuPont Bldg. Miami, Florida
99	1539	Weiss, Paul J. F. I. A.	Gamer & Weiss 407-10 Security Bldg. Miami, Florida
130	1519	Whitfield, George B. A. I. A.	The Quaker Oats Co. 141 W. Jackson Blvd. Chicago, Ill.
21	1564	Wilkins, M. L. F. I. A.	Wilkins & Harvey 513 Maas Office Building Tampa, Florida
178	1581	Work, E. C. F. I. A.	302 Thiesen Building Pensacola, Florida

Alphabetical List of

PUBLIC ACCOUNTANTS

Authorized to Practice Their Profession in the State of Florida For the Year 1941

P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
200	2641	Allen, Edward G. F. I. A.	9 Collier Arcade Fort Myers, Florida
359	2734	Andrews, John	c-o Eli Witt Cigar Co. Coral Gables, Florida
203	2695	Ayers, Clarence R.	129 Giralda Coral Gables, Florida
205	2615	Baker, Clinton E.	Baker & Garrett 21 W. Central Ave. Orlando, Florida
206	2729	Ballou, Charles A.	8 Lewis Bank Building Tallahassee Florida
362	2625	Barnes, M. H. A. I. A.	M. H.. Barnes & Company 15 Drayton Street Savannah, Ga.
108	2633	Bell, William H. A. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
109	2639	Benjamin, Edward G. F. I. A.	1221 Lincoln Road Miami Beach, Florida
472	2678	Bissett, James A.	605 Lincoln Road Miami, Florida
112	2674	Bourne, Clifford N. F. I. A.	4395 Ingraham Highway Coconut Grove, Miami, Florida
7	2726	Boyle, John C.	415 Crozier Building Chester, Pennsylvania
116	2712	Brown, Yandell O.	1208 Graham Bldg. Jacksonville, Florida
43	2656	Buckles, Mrs. Mary Ames	113 North Fourth Street Palatka, Florida
10	2632	Bunting, Norman H. F. I. A.	N. H. Bunting & Company Real Estate Exchange Bldg. Lake Wales, Florida
218	2691	Callaway, C. C.	715 Comeau Building West Palm Beach, Florida
475	2621	Carlisle, Lawrence W. F. I. A.	205 Zack Street Tampa, Florida
219	2697	Carty, T. van Rhyn	416 Tampa Street Tampa, Florida
222	2653	Chassevent, Georges R.	551 Fifth Ave. New York, N. Y.
353	2703	Clarke, I. Lloyd	210 City Building P. O. Box 520 St. Augustine, Florida
14	2669	Cleaneay, Frank B. F. I. A.	P. O. Box 582 Hollywood, Florida

A. I. A. — AMERICAN INSTITUTE OF ACCOUNTANTS
F. I. A. — FLORIDA INSTITUTE OF ACCOUNTANTS

Alphabetical List of Public Accountants of Florida — (Continued)

P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
224	2676	Coleman, Claude D. F. I. A.	613-15 Palmer Nat'l Bank Bldg. Sarasota, Florida
13	2706	Coleman, Raymond C. F. I. A.	11 Wall Street Fort Lauderdale, Florida
465	2617	Craber, J. C. F. I. A.	717 Ardis Building Shreveport, Louisiana
229	2704	Cusson, A. L., Jr.	2325 13th Street, South St. Petersburg, Florida
122	2699	Dawson, Hollis Burl	313 Datura Street West Palm Beach, Florida
368	2705	Dew, E. Randolph F. I. A.	207 Guaranty Building West Palm Beach, Florida
19	2614	Dismore, George B.	1863 Clarkson Street Jacksonville, Florida
341	2670	Dunn, Morey	401 Harvey Building West Palm Beach, Florida
461	2711	Dyer, James R.	301 Coachman Bldg. Clearwater, Florida
237	2736	Edwards, Jesse B.	P. O. Box 737 Plant City, Florida
125	2728	Edwards, V.	815 Olympia Bldg. Miami, Florida
238	2671	Elston, J. Ira	519 Times Bldg. St. Petersburg, Florida
242	2662	England, W. R.	Inverness, Florida
371	2648	Ernst, Alwin Charles	Ernst & Ernst 1356 Union Commerce Bldg. Cleveland, Ohio
373	2657	Falsone, Frank J. F. I. A.	1801½ 21st Street Tampa, Florida
24	2643	Field, Frederic F.	216 S. E. First Ave. Fort Lauderdale, Florida
473	2661	Field, William H. F. I. A.	P. O. Box 287 Miami Springs, Florida
374	2684	Fisher, C. W.	1409-10 Harvey Building West Palm Beach, Florida
128	2659	Fluno, Arthur S.	781 Antoinette Avenue Winter Park, Florida
131	2634	Foye, Arthur B. A. I. A. - F. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
132	2622	Freidman, Edward F. I. A.	746 Seybold Building Miami, Florida
133	2739	Gane, O. A.	211 South Olive Ave., West Palm Beach, Florida
135	2616	Garrett, E. H.	Baker & Garrett 29 W. Central Avenue Orlando, Florida
380	2623	Glunts, James D. A. I. A.	James D. Glunts & Co. 31 Milk Street Boston, Massachusetts

P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
28	2642	Gray, Howard A. I. A. - F. I. A.	Rogers Building Jacksonville, Florida
245	2627	Gray, Sydney G. F. I. A.	Pentland, Gray & Moore Atlantic Building Sanford, Florida
381	2690	Griffith, Randolph C.	202 Washington St. Arcade Orlando, Florida
471	2718	Griffith, T. T.	712 Comeau Building West Palm Beach, Florida
105	2681	Gustafson, R. H.	646 Second Avenue, South St. Petersburg, Florida
139	2687	Hagerman, Franklin B.	502 North Spring Street Pensacola, Florida
250	2655	Hall, DeLeon F.	P. O. Box 387 Apopka, Florida
251	2688	Hamilton, Roy W.	311 East Main Street Lakeland, Florida
32	2651	Hammond, Grattan	409 O. B. & T. Building Orlando, Florida
252	2640	Hart, R. M.	610 Citizens Bldg. West Palm Beach, Florida
138	2650	Hauck, Harry L.	403 Bisbee Building Jacksonville, Florida
34	2654	Henson, Glenn M.	405 Hampton Street Tampa, Florida
258	2722	Hickman, W. P.	P. O. Box 651 Davenport, Florida
259	2665	Huffman, James E.	c-o Federal Communications Commission 45 Broadway New York, N. Y.
97	2724	Ibbetson, Bertram F. I. A.	Ocala, Florida
69	2692	Icenhour, John E.	P. O. Box 1044 Jacksonville, Florida
39	2628	Irvine, Nesbitt E. F. I. A.	P. O. Box 2827 St. Petersburg, Florida
389	2738	Irwin, Elmer F.	7 West Forsyth Street Jacksonville, Flodida
31	2708	Johnson, Harold C.	219-4th Avenue Manatee, Florida
42	2682	Johnson, Rollo H.	809 Langford Bldg. Miami, Florida
356	2707	Jones, Edwin P.	116 W. Jefferson Street Orlando, Florida
40	2624	Jones, Luther W. F. I. A.	605 1st Federal Bldg. P. O. Box 2872 St. Petersburg, Florida
150	2717	Kaiser, Julius H.	Divine, Williams & Kaiser 543 Seybold Building Miami, Florida
262	2721	Kendall, Peter C. F. I. A.	Clyde A. Epperson Audit Co. 843 Ingraham Building Miami, Florida

P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
265	2685	La Baw, Wm. B.	218-21 Commer. Arcade Bldg. Miami, Florida
267	2686	Leach, G. Bland	P. O. Box 414 Leesburg, Florida
392	2715	Leppard, Wm. M. F. I. A.	Arthur F. Morton & Co. 1130 Candler Building Atlanta, Georgia
271	2652	Lynch, Thomas P.	U. S. Naval Air Station San Juan, Puerto Rico
59	2702	Manville, F. G. H.	903 Main Street Daytona Beach, Florida
328	2626	Marden, H. W.	612 First Federal Building St. Petersburg, Florida
155	2733	Mare, Wm. S. F. I. A.	Box 5 Howey-in-the-Hills, Florida
277	2666	Markham, John W. F. I. A.	Markham & Varnedoe Rogers Building Jacksonville, Florida
276	2679	Martz, Rollie C.	2047 21st Avenue, North St. Petersburg, Florida
159	2647	Matthews, John B. F. I. A.	620 Security Bldg. Miami, Florida
153	2646	McCandliss, R. W. F. I. A.	744 Ingraham Building Miami, Florida
272	2680	McGee, F. E.	P. O. Box 8 Riverside Station Miami, Florida
60	2644	Merrin, Frank R.	301 E. 6th Street Anniston, Alabama
399	2664	Milam, Ralph L. F. I. A.	P. O. Box 5066 Jacksonville, Florida
401	2649	Miller, Geo. B.	Ernst & Ernst 152 N. E. 92nd Street Miami, Florida
161	2638	Milner, Cecil D. F. I. A.	1221 Lincoln Road Miami Beach, Florida
281	2719	Mitchell, W. T.	206 Hartsell Building Lakeland, Florida
284	2677	Moore, John Mason	3321 Frow Avenue Coconut Grove Miami, Florida
165	2635	Morris, Charles E. A. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
403	2713	Osborne, C. H. J.	P. O. Box 341 200 Fla. Bank Bldg. Orlando, Florida
293	2619	Owen, G. W.	204 American Nat'l Bank Bldg. Pensacola, Florida
292	2701	Pace, Murl E. F. I. A.	14 E. Church St. United Growers & Ship'rs Assn. Orlando, Florida
167	2636	Palmer, Leslie E. A. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
63	2731	Parramore, Robert R.	The Great Atl. & Pac. Tea Co. Jacksonville, Florida

Alphabetical List of Public Accountants of Florida — (Continued)

P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
169	2658	Pfeiffer, Robert	1242 King Street Jacksonville, Florida
339	2730	Prevatt, I. O.	807 Graham Building Jacksonville, Florida
66	2723	Pribble, R. C. F. I. A.	415 Exchange Bldg. Orlando, Florida
68	2645	Ramsey, E. A.	817 Fleming Street Key West, Florida
171	2693	Reynold, Geoorge A.	Harvey Building West Palm Beach, Florida
412	2663	Rickling, John W.	P. O. Box 6291 Cleveland, Ohio
413	2710	Roberts, Jack H.	Schuyler & Roberts 612-613-614 Ingraham Bldg. Miami, Florida
72	2709	Roth, Louis R. F. I. A.	719 Olympia Bldg. Miami, Florida
415	2737	Rouse, Alonzo	506 Exchange Bldg. Jacksonville, Florida
176	2620	Schroers, Paul F. F. I. A.	315 Acacia Road West Palm Beach, Florida
367	2698	Schwerdtfeger, Geo.	442 W. Lafayette Street Tampa, Florida
307	2618	Sergeant, J. D.	1220 Ingraham Building Miami, Florida
444	2675	Sharman, V. J.	Sharman & MacTye 1405 First Trust Building Miami, Florida
309	2629	Sheppard, H. W.	P. O. Box 206 Groveland, Florida
76	2630	Shingler, Franklin S.	Lake City, Florida
80	2683	Smyth, F. B.	1464 E. Lloyd Street Pensacola, Florida
345	2714	Sperry, Joseph A.	Maas Building Tampa, Florida
425	2507	Thomas, A. E.	8 Stewart Avenue Kissimmee, Florida
185	2727	Thompson, Edgar B.	1216 Alfred I. DuPont Bldg. Miami, Florida
86	2689	Thompson, Earle R.	Panama City, Florida
186	2668	Thorne, J. W.	Havana, Florida
190	2720	Tyler, W. J. F. I. A.	Pentland, Purvis, Keller & Milton Security Bldg. Miami, Florida
191	2637	Vaughan, Arthur S. A. I. A.	Haskins & Sells 1825 Barnett Nat'l Bank Bldg. Jacksonville, Florida
318	2672	Walker, Ray H. F. I. A.	414 First Nat'l Bank Bldg. St. Petersburg, Florida

Alphabetical List of Public Accountants of Florida — (Continued)

P. A. Certificate Number	1941 Registration Number	NAME	ADDRESS
452	2696	Walsh, Catherine S. F. I. A.	Professional Building Miami, Florida
322	2740	Webb, Howard J.	P. O. Box 397 Tampa, Florida
196	2631	Weiner, Milton	P. O. Box 645 Miami, Florida
323	2725	West, A. D.	c-o Dantzler Lumber & Export Co. First Nat'l Bank Bldg. Tampa, Florida
102	2694	Williams, Chas. H.	200 Drane Building Lakeland, Florida
194	2716	Williams, Elmo H.	Divine, Williams and Kaiser 543 Seybold Building Miami, Florida
340	2660	Williams, Joseph B.	219 Graham Building Jacksonville, Florida
478	2673	Wittich, W. L.	321 North Barcelona Street Pensacola, Florida

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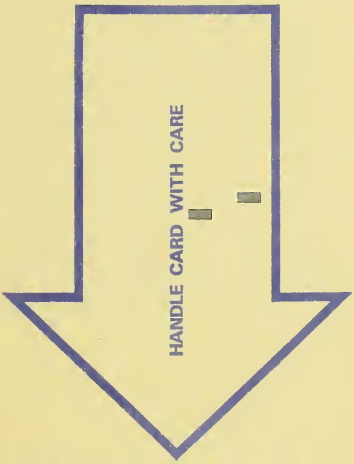

2) RETURN CARD

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